

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>FORT DODGE</div> <div>CITY OF FORT DODGE, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209400700000</div> <div>City of Fort Dodge, IA</div> <div>819 1st Ave. S</div> <div>Fort Dodge, IA 50501</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		13,225,482		13,225,482	12,709,042
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		13,225,482		13,225,482	12,709,042
Delinquent property taxes		0		0	
TIF revenues		1,419,813		1,419,813	1,411,433
Other city taxes		4,930,495	0	4,930,495	5,628,220
Licenses and permits		544,101	0	544,101	358,275
Use of money and property		221,091	87,073	308,164	103,628
Intergovernmental		15,237,965	2,153	15,240,118	14,645,803
Charges for fees and service		1,392,880	19,805,811	21,198,691	21,526,297
Special assessments		18,851	2,168	21,019	0
Miscellaneous		2,116,158	490,235	2,606,393	2,253,107
Other financing sources		8,291,558	13,331,080	21,622,638	31,424,076
Total revenues and other sources		47,398,394	33,718,520	81,116,914	90,059,881
Expenditures and Other Financing Uses					
Public safety		7,490,742	0	7,490,742	8,269,657
Public works		4,646,107	0	4,646,107	4,975,147
Health and social services		291,262	0	291,262	343,850
Culture and recreation		2,923,603	0	2,923,603	3,271,290
Community and economic development		1,477,594	0	1,477,594	1,762,475
General government		991,616	0	991,616	1,150,310
Debt service		6,984,016	0	6,984,016	6,952,439
Capital projects		15,935,868	0	15,935,868	19,465,496
Total governmental activities expenditures		40,740,808	0	40,740,808	46,190,664
Business type activities		0	23,683,021	23,683,021	30,578,016
Total ALL expenditures		40,740,808	23,683,021	64,423,829	76,768,680
Other financing uses, including transfers out		4,182,419	10,825,939	15,008,358	18,636,976
Total ALL expenditures/And other financing uses		44,923,227	34,508,960	79,432,187	95,405,656
Excess revenues and other sources over (Under) Expenditures/And other financing uses		2,475,167	-790,440	1,684,727	-5,345,775
Beginning fund balance July 1, 2014		19,466,740	10,212,272	29,679,012	24,649,695
Ending fund balance June 30, 2015		21,941,907	9,421,832	31,363,739	19,303,920
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ 779 held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 27,835,000	Other long-term debt		\$ 0
Revenue debt		\$ 75,425,704	Short-term debt		\$ 1,540,579
TIF Revenue debt		\$ 510,000			
			General obligation debt limit		\$ 51,290,642
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11-20-2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Jeff Nemmers Sr.		→	515	576-4551	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/12/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF FORT DODGE						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	5,912,086	4,272,330		3,041,066			13,225,482			13,225,482	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	5,912,086	4,272,330		3,041,066	0		13,225,482		T01	13,225,482	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	5,912,086	4,272,330		3,041,066	0	0	13,225,482			13,225,482	6				
7	TIF revenues			1,419,813				1,419,813		T01	1,419,813	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes	198,733						198,733		T15	198,733	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	651,724						651,724		T19	651,724	13				
14	Other local option taxes		4,080,038					4,080,038		T09	4,080,038	14				
15	TOTAL OTHER CITY TAXES	850,457	4,080,038	0	0	0	0	4,930,495	0		4,930,495	15				
16	Section B - LICENSES AND PERMITS	544,101						544,101		T29	544,101	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	29,547	104,012	5,479	16,042	2,412		157,492	87,073	U20	244,565	18				
19	Rents and royalties	63,599						63,599		U40	63,599	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	93,146	104,012	5,479	16,042	2,412	0	221,091	87,073		308,164	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	3,922	473,519			475,349		952,790	2,153	B89	954,943	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	3,922	473,519	0	0	475,349	0	952,790	2,153		954,943	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FORT DODGE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		2,620,983					2,620,983		C46	2,620,983	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	21,190	732,710			947,410		1,701,310		C89	1,701,310	49
50	Iowa Department of Transportation					9,475,000		9,475,000		C89	9,475,000	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	124,651	92,840	9,917	62,086			289,494		C89	289,494	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	145,841	3,446,533	9,917	62,086	10,422,410	0	14,086,787	0		14,086,787	60
61												61
62	Local grants and reimbursements											62
63	County contributions	12,005						12,005			12,005	63
64	Library service	95,121						95,121		D89	95,121	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	47,407						47,407		D89	47,407	66
67	Miscellaneous local grants		43,855					43,855		D89	43,855	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	154,533	43,855	0	0	0	0	198,388	0		198,388	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	304,296	3,963,907	9,917	62,086	10,897,759	0	15,237,965	2,153		15,240,118	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	7,788,911	A91	7,788,911	73
74	Sewer							0	9,574,186	A8Ø	9,574,186	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0	143,065	A6Ø	143,065	77
78	Airport	110,872						110,872		AØ1	110,872	78
79	Landfill/garbage							0	1,457,718	A81	1,457,718	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FORT DODGE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	501,573	A80	501,573	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	70,401						70,401		A89	70,401	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	7,417						7,417		A89	7,417	92
93	Ambulance charges							0	191,591	A89	191,591	93
94	Sidewalk street repair charges	21,270				7,081		28,351		A44	28,351	94
95	Housing and urban renewal charges	107,570	50,440					158,010		A50	158,010	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	811,475				184,240		995,715	77,219	A61	1,072,934	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	22,114						22,114	71,548		93,662	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	1,151,119	50,440	0	0	191,321	0	1,392,880	19,805,811		21,198,691	104
105												105
106	Section F - SPECIAL ASSESSMENTS				18,851			18,851	2,168	U01	21,019	106
107	Section G - MISCELLANEOUS											107
108	Contributions		102,235			52,280		154,515		U99	154,515	108
109	Deposits and sales/fuel tax refunds	2,759						2,759		U99	2,759	109
110	Sale of property and merchandise	742	97,641					98,383		U11	98,383	110
111	Fines	242,306	9,302					251,608		U30	251,608	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	163,601	138,550		101,252	408,965		812,368	490,235		1,302,603	113
114	Benefit reimbursements	318,307	274,656					592,963			592,963	114
115	Insurance Settlements	203,562						203,562			203,562	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	931,277	622,384	0	101,252	461,245	0	2,116,158	490,235		2,606,393	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF FORT DODGE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	9,786,482	13,093,111	1,435,209	3,239,297	11,552,737	0	39,106,836	20,387,440		59,494,276	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	6,484,280	NR	6,484,280	125
126	Proceeds of anticipatory warrants or other short-term debt					130,000		130,000		A89	130,000	126
127	Regular transfers in and interfund loans	770,319	140,131		1,263,539	4,254,242		6,428,231	6,781,875		13,210,106	127
128	Internal TIF loans and transfers in	75,000	200,693	590,668	686,966	180,000		1,733,327	64,925		1,798,252	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	845,319	340,824	590,668	1,950,505	4,564,242	0	8,291,558	13,331,080		21,622,638	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	10,631,801	13,433,935	2,025,877	5,189,802	16,116,979	0	47,398,394	33,718,520		81,116,914	132
133												133
134	Beginning fund balance July 1, 2014	2,732,831	7,511,772	2,205,006	910,305	6,081,826	25,000	19,466,740	10,212,272		29,679,012	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	13,364,632	20,945,707	4,230,883	6,100,107	22,198,805	25,000	66,865,134	43,930,792		110,795,926	136
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF FORT DODGE							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	2,961,556	735,308					3,696,864		E62	3,696,864	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	12,188						12,188		E89	12,188	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	1,755,848	457,795					2,213,643		E24	2,213,643	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	247,275						247,275		E66	247,275	18
19	Purchase of land and equipment	321						321		G66	321	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	52,262						52,262		E32	52,262	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	10,037	1,258,152					1,268,189		E89	1,268,189	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	5,039,487	2,451,255	0	0	0	0	7,490,742			7,490,742	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF FORT DODGE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		834,812					834,812		E44	834,812	42
43	Purchase of land and equipment		10,558					10,558		G44	10,558	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		228,062					228,062		E44	228,062	48
49	Traffic control safety — Current operation		262,509					262,509		E44	262,509	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		387,991					387,991		E44	387,991	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		51,290					51,290		E81	51,290	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	517,858	8,580					526,438		E01	526,438	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	318,192	1,840,000					2,158,192		E89	2,158,192	65
66	Purchase of land and equipment		186,255					186,255		G89	186,255	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	836,050	3,810,057	0	0	0	0	4,646,107			4,646,107	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF FORT DODGE							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	2,271	288,991					291,262		E79	291,262	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,271	288,991	0	0	0	0	291,262			291,262	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF FORT DODGE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	637,851	85,622					723,473		E52	723,473	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	205,900						205,900		E61	205,900	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation							0		E61	0	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,318,098	23,253					1,341,351		E61	1,341,351	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	27,741						27,741		E03	27,741	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	85,516						85,516		E61	85,516	135
136	Other culture and recreation		539,622					539,622		E61	539,622	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,275,106	648,497	0	0	0	0	2,923,603			2,923,603	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		4,068	412,035				416,103		E89	416,103	143
144	Purchase of land and equipment		114,139					114,139		G89	114,139	144
145	Housing and urban renewal — Current operation		323,640					323,640		E50	323,640	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction		9,909					9,909		F50	9,909	147
148	Planning and zoning — Current operation	186,447						186,447		E29	186,447	148
149	Purchase of land and equipment	219						219		G29	219	149
150	Other community and economic development — Current operation	218,296	208,841					427,137		E89	427,137	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	404,962	660,597	412,035	0	0	0	1,477,594			1,477,594	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF FORT DODGE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	112,393						112,393		E29	112,393	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	163,225						163,225		E23	163,225	162
163	Purchase of land and equipment	2,719						2,719		G23	2,719	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	29,249						29,249		E25	29,249	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	55,693						55,693		E31	55,693	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	328,363						328,363		E89	328,363	171
172	Other general government — Current operation	163,415	136,559					299,974		E89	299,974	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	855,057	136,559	0	0	0	0	991,616			991,616	176
177	Section G — DEBT SERVICE			2,107,380	4,876,636			6,984,016			6,984,016	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	2,107,380	4,876,636	0	0	6,984,016			6,984,016	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Construction projects		1,967,543			13,968,325		15,935,868			15,935,868	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	1,967,543	0	0	13,968,325	0	15,935,868			15,935,868	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	1,967,543	0	0	13,968,325	0	15,935,868			15,935,868	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	9,412,933	9,963,499	2,519,415	4,876,636	13,968,325	0	40,740,808			40,740,808	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF FORT DODGE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								4,073,705	E91	4,073,705	198
199	Purchase of land and equipment								251,337	G91	251,337	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								4,396,337	E80	4,396,337	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation								105,386	E60	105,386	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								1,084,958	E81	1,084,958	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								18,022	E80	18,022	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF FORT DODGE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								419,950	E89	419,950	238
239	Purchase of land and equipment								193,765	G89	193,765	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								5,098,372		5,098,372	242
243	Enterprise Capital Projects								8,041,189		8,041,189	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								23,683,021		23,683,021	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	9,412,933	9,963,499	2,519,415	4,876,636	13,968,325	0	40,740,808	23,683,021		64,423,829	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out	390,560	1,691,186		198,400	104,021		2,384,167	10,825,939	NE	13,210,106	255
256	Internal TIF loans/repayments and transfers out	75,000	513,070	1,210,182				1,798,252			1,798,252	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	465,560	2,204,256	1,210,182	198,400	104,021	0	4,182,419	10,825,939		15,008,358	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	9,878,493	12,167,755	3,729,597	5,075,036	14,072,346	0	44,923,227	34,508,960		79,432,187	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						25,000	25,000			25,000	263
264	Restricted	389,056	8,777,952	501,286	1,025,071	8,126,459		18,819,824			18,819,824	264
265	Committed							0			0	265
266	Assigned	221,124						221,124			221,124	266
267	Unassigned	2,875,959						2,875,959			2,875,959	267
268	Total Governmental	3,486,139	8,777,952	501,286	1,025,071	8,126,459	25,000	21,941,907			21,941,907	268
269	Proprietary								9,421,832		9,421,832	269
270	Total ending fund balance June 30, 2015	3,486,139	8,777,952	501,286	1,025,071	8,126,459	25,000	21,941,907	9,421,832		31,363,739	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	13,364,632	20,945,707	4,230,883	6,100,107	22,198,805	25,000	66,865,134	43,930,792		110,795,926	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF FORT DODGE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	10,953,822

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 19,580,685	29U \$ 376,898	39U \$ 1,119,000	49U \$	49U \$	49U \$ 18,838,583	49U \$	I91 \$ 380,858
2. Sewer utility	19U 54,096,725	29U 4,539,896	39U 2,194,000	49U	49U	49U 56,442,621	49U	I89 1,328,039
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 2,475,000	29U	39U 1,965,000	49U	49U 510,000	49U	49U	I89 46,382
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GO bonds	31,595,000	130,000	3,890,000	27,835,000				906,495
Golf Course	19U	29U	39U	49U	49U	49U	49U	I89
10. Revenue	197,500		53,000			144,500		8,661
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	107,944,910	5,046,794	9,221,000	27,835,000	510,000	75,425,704	0	2,670,435

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	1,540,579

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	1,025,812,838	x .05 = \$	51,290,642

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		31,364,518	31,364,518

REMARKS

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Continued on next page

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